



STATE BOARD OF EQUALIZATION

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DOUGLAS D. BELL  
Executive Secretary

February 29, 1980

TO COUNTY ASSESSORS:

No. 80/33

SUMMARY OF PROPOSED LEGISLATION NUMBER 3

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed by the State Legislature, we submit to you those measure introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An \* following the bill number indicates an amended version of a previously reviewed bill.

The following bill has been signed by the Governor:

AB 1435 (Hallett) - Chapter 2, Statutes of 1980  
Monterey County flood control

NOTE: Enclosed is a list of bills which are dead as of January 30, 1980. No further action can be taken by either house regarding these bills.

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:sk  
Enclosures

Assembly Bills (dead, pursuant of Joint Rule 56):

AB 35 (Bane)	AB 440 (Deddeh)	AB 1110 (Naylor)
AB 43 (Stirling)	AB 453 (Bergeson)	AB 1117 (Gage)
AB 61 (Cline)	AB 480 (Ryan)	AB 1130 (Wyman)
	AB 527 (Greene, L.)	AB 1135 (Ingalls)
AB 71 (Lockyer)	AB 528 (Greene, L.)	AB 1155 (Knox)
AB 81 (Bates)	AB 532 (Nestande)	AB 1168 (McVittie)
AB 83 (Brown, W.)	AB 545 (Mori)	AB 1184 (Leonard)
AB 96 (Chappie)	AB 554 (Lockyer)	AB 1205 (Torres)
AB 115 (Vincencia)	AB 558 (Lancaster)	AB 1212 (Cline)
AB 129 (Imbrecht)	AB 559 (Stirling)	AB 1218 (Cline)
AB 141 (Filante)	AB 721 (Felando)	AB 1249 (Thurman)
AB 171 (McAlister)	AB 733 (Bane)	AB 1259 (Mori)
AB 180 (Ellis)	AB 792 (Alatorre)	AB 1262 (Hannigan)
AB 234 (McCarthy)	AB 793 (Alatorre)	AB 1280 (Leonard)
AB 266 (Ellis)	AB 815 (Papan)	AB 1344 (Elder)
AB 267 (Rosenthal)	AB 828 (Cline)	AB 1360 (Nestande)
	AB 851 (Wyman)	AB 1377 (Mori)
AB 301 (Mori)	AB 874 (McVittie)	AB 1398 (Young)
AB 307 (Lockyer)	AB 877 (Lehman)	AB 1411 (Ellis)
AB 308 (Bergeson)	AB 916 (Bates)	AB 1441 (Mangers)
AB 321 (Ryan)	AB 1053 (Papan)	AB 1445 (Naylor)
AB 328 (Hannigan)	AB 1064 (Robinson)	AB 1457 (Bannai)
AB 359 (Chappie)	AB 1078 (W. Brown)	AB 1470 (Kelly)
AB 376 (Bannai)	AB 1094 (Nestande)	AB 1475 (Kapiloff)
AB 435 (Goggin)	AB 1106 (Frazee)	AB 1478 (Naylor)

AB 1479 (Naylor)	AB 1863 (Chappie)
AB 1481 (Naylor)	AB 1922 (Filante)
AB 1491 (Hannigan)	AB 1936 (Stirling)
AB 1499 (Cline)	AB 1943 (Brown)
AB 1500 (Imbrecht)	
AB 1502 (Naylor)	
AB 1504 (Imbrecht)	
AB 1548 (Vasconcellos)	
AB 1552 (Filante)	
AB 1568 (Alatorre)	
AB 1569 (Waters, N.)	
AB 1574 (Moore)	
AB 1600 (Cline)	
AB 1601 (Cline)	
AB 1621 (Felando)	
AB 1647 (Green, L.)	
AB 1710 (Cline)	
AB 1718 (Ryan)	
AB 1751 (Waters, N.)	
AB 1754 (Papan)	
AB 1792 (Hannigan)	
AB 1849 (Filante)	
AB 1850 (Filante)	
AB 1853 (Filante)	

Senate Bills (dead, pursuant of Joint Rule 56):

SB 6 (Marks)	SB 392 (Sieroty)	SB 786 (Petris)
SB 7 (Smith)	SB 414 (Campbell)	SB 794 (Russell)
SB 12 (Smith)	SB 425 (Wilson)	SB 879 (Sieroty)
SB 29 (Campbell)	SB 441 (Vuich)	SB 885 (Garcia, M.)
SB 43 (Carpetner)	SB 455 (Greene, B.)	SB 975 (Garcia, M.)
SB 44 (Carpenter)	SB 481 (Marks)	SB 977 (Keene)
SB 54 (Dills)	SB 501 (Petris)	SB 1050 (Holmdahl)
SB 59 (Nejedly)	SB 505 (Campbell)	SB 1054 (Campbell)
SB 78 (Dills)	SB 523 (Garcia)	SB 1083 (Carpenter)
SB 117 (Campbell)	SB 550 (Holmdahl)	SB 1100 (Robbins)
SB 126 (Mills)	SB 578 (Robbins)	SB 1110 (Sieroty)
SB 137 (Dills)	SB 663 (Smith)	SB 1111 (Sieroty)
SB 171 (Campbell)	SB 677 (Garcia)	SB 1150 (Petris)
SB 233 ( Holmdahl)	SB 682 (Dills)	SB 1218 (Greene, B.)
SB 254 (Foran)	SB 699 (Foran)	SB 1224 (Johnson, Ray)
SB 257 (Johnson, Ray)	SB 747 (Garamendi)	SB 1228 (Greene, B.)
SB 336 (Holmdahl)	SB 748 (Garamendi)	SB 1254 (Garamendi)

AB 2254

Author: Assemblyman Knox  
Action: Introduced  
Date: February 5, 1980  
Affected Reference: Amends Sections 18593 and 2566 and repeals Sections 18594, 18595, 18596, and 25667 of the Revenue and Taxation Code

This bill would establish a state tax court to adjudicate cases arising under the taxing statutes of this state if approved by the voters.

SB 1422

Author: Senator Presley  
Action: Introduced  
Date: February 5, 1980  
Affected Reference: Various sections of various codes

This bill would revise Chapters 1160 and 1180 of 1979 Statutes that provided for a system of property taxation to be applied to certain mobilehomes. This bill would provide for the assessment and taxation of certain mobilehomes in the same manner as conventional homes.

AB 1994

Author: Assemblyman Lockyer  
Action: Introduced  
Date: February 12, 1980  
Affected Reference: Amends Section 16113 and repeals Section 16114 of the Revenue and Taxation Code - Urgency Statute

This bill would require the state to reimburse local governmental jurisdictions rather than local governmental agencies for revenue loss as a result of the business inventory exemption but would require the county auditor to allocate a portion of such proceeds to redevelopment agencies prior to apportioning the proceeds to local governmental jurisdictions.

AB 2281

Author: Assemblyman Wyman  
Action: Introduced  
Date: February 7, 1980  
Affected Reference: Adds Section 224.5 of the Revenue and Taxation Code

This bill would exempt or partially exempt certain solar energy systems upon approval by the voters of ACA 61.

SB 1414

Author: Senator Keene  
Action: Introduced  
Date: February 4, 1980  
Affected Reference: Amends Section 155.20 and adds Section 224.5 of the Revenue and Taxation Code

SB 1414 (Continued)

This bill would permit a board of supervisors to exempt all real property of less than \$2,000 full value (instead of the present \$400 of full value) from property taxes where tax revenues are less than the costs of assessing and collecting such tax. It would also exempt without regard to the relationship between revenues and assessment costs, and without action by a board of supervisors, all personal property with a value of \$2,000 or less.

AB 2283

Author: Assemblyman Thurman, et al.  
Action: Introduced  
Date: February 7, 1980  
Affected Reference: Amends Section 423 of the Revenue and Taxation Code

This bill would provide that a city council or county board of supervisors may provide that the valuation to be applied to enforceably restricted land shall not exceed a percentage of the valuation that would have resulted by calculation under Section 110.1 of the Revenue and Taxation Code, as though such property was not subject to an enforceable restriction in the base year. Such percentage could not be less than 75 percent.

AB 2298

Author: Assemblyman Imbrecht, et al.  
Action: Introduced  
Date: February 11, 1980  
Affected Reference: Adds Section 423.3 to the Revenue and Taxation Code

This bill would permit a city or county to assess enforceably restricted lands at a lower value than that determined pursuant to Section 110.1 of the Revenue and Taxation Code.

ACA 3\*

Author: Assemblyman Knox, et al.  
Action: Amended in Assembly  
Date: February 14, 1980  
Affected Reference: Amends Section 2 of Article XIII A of the Constitution

This amendment would permit the Legislature to provide an alternative method of assessment when an owner is displaced by eminent domain proceedings or inverse condemnation and acquires other property for similar use. It also provides that change of ownership does not include acquisition of a replacement for property damaged or destroyed in a Governor declared disaster.

ACA 36

Author: Assemblyman Kapiloff  
Action: Amended in Assembly  
Date: February 11, 1980  
Affected Reference: Adds Section 35 to Article XIII and Sections 7 and 8 to Article XIII A of the Constitution

ACA 36 (Continued)

This measure would prohibit the combined rate of any state and local sales and use taxes, including the rate for transit district, from exceeding  $6\frac{1}{2}$  percent. This measure would also change the definition of fair market value to current market value with respect to real property used for other than residential or agricultural purposes.

In addition, it would require each county to levy an additional ad valorem tax on all real property used for other than residential or agricultural purposes at the rate of  $1\frac{1}{2}$  percent of the current market value of the property. The proceeds of this additional tax would be allocated to school districts in the county in proportion to the number of students enrolled in the district who are county residents.

ACA 66

Author: Assemblyman Leonard

Action: Introduced

Date: January 30, 1980

Affected Reference: Amends Section 1 of Article XIII A of the Constitution

This amendment would allow for the addition of a property tax rate over the 1 percent limit for interest and redemption charges on indebtedness approved by two-thirds of the voters voting on the proposition.

SB 1473

Author: Senator Holmdahl

Action: Introduced

Date: February 13, 1980

Affected Reference: Amends Section 1152 of the Revenue and Taxation Code -  
Urgency Statute

Under existing property tax law, the allocation formula to be used by assessors with respect to certificated aircraft excludes from the computation of time in state factor, air and ground time spent within the state, prior to such aircraft's first revenue flight and on ground time that such aircraft has spent within the state in excess of 12 consecutive hours. Such exclusion applies for the 1974-75 fiscal year to the 1979-80 fiscal year, inclusive. This bill would extend such exclusion indefinitely.

AB 2212

Author: Assemblyman Knox

Action: Introduced

Date: January 30, 1980

Affected Reference: Adds Sections 99.1 and 99.3 to the Revenue and Taxation Code - Urgency Statute

This legislation would alter the determination of the amount of property tax revenues to newly formed districts or to annexations to existing districts.